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From:

Sent: Friday, June 22, 2012 2:34:47 PM

To:

Cc:

Subject: RE: Statute extension consent for a TEFRA partnership

The change in entity status has no effect on the procedures since a TEFRA proceeding is analogous to a class action proceeding for the partners in which the entity itself is generally not a party. So the consent would be signed by the TMP for the partners for the year in issue with the partnership name being the same as reflected on the partnership return for that year. You can call me anytime at the above number.